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does not get and every corporation executive gets it. I say it isn't fair. This is the opportunity to give those people who have to pay for child care the same break that corporations get. You are not going to be giving them a tax deduction for a three martini lunch. You are not going to be giving them a tax deduction for a trip to Las Vegas like so many businesses get. You are going to be giving them a tax deduction for a legitimate expense to go to work and to support themselves and to keep them and their children off of ADC. I think it is a bill that perhaps the fiscal analyst comes up with a \$2.5 million impact but who can measure what we will really gain by this by giving men and women who have to pay child care organizations or individuals to take care of their children. What about the incentive they are going to have to keep working and to be self-sufficient? You can't measure that. But if we don't quit stepping on the necks of the middle income people that are striving to support themselves and in this day and age we have so many women that are forced to work just to help keep their head above water, even those that have husbands are working because they need that income in order to continue to pay to the states, the cities and the counties, their taxes and to be self-sufficient. I think it would be a great thing for us to give this to them. It is only right and I think that I would feel more comfortable knowing that the corporations, those of us here who feel sympathy for the corporations probably would think, well, if these people get this tax deduction, that is only fair. These middle income people, and I'm not even talking about low income, I'm talking about the middle income people, if they don't get this tax break, I don't think I want to give any corporations any more tax breaks. I don't think I ever want to stand up and support a tax break for a corporation. I might even want to tax them a little more.

SENATOR HEFNER: You have one minute.

SENATOR HIGGINS: I don't think I need to say anything else. Thank you, Mr. Chairman.

SENATOR HEFNER: Senator Marsh.